Average Main Line Costs Questar Gas Company As of December 2014							
External (Contractor) Costs:							
	External (Contractor) Costs.	Actual \$/ft					
1	Pipe, Trench & Installation	\$	4.92				
2	Shading	\$	1.66				
3	Directional Boring	\$	0.48				
4	Other Backfill	\$	0.31				
5	Compaction	\$	0.37				
6	Asphalt/Concrete	\$	0.19				
7	Flaggers	\$	0.01				
8	Haul-off	\$	-				
9	Other Installation	\$	0.24				
10	Total	\$	8.18				
	Internal (QGC) Costs:						
		Actual					
11	Total Cost	\$	4,513,233				
12	Footage		1,194,774				
13	Avg \$/ft	\$	3.78				

Average Service Line Costs								
Questar Gas Company								
As of December 2014								
	Contractor Costs:							
		Actual						
	New Customer Costs							
1	Pipe, Trench & Installation	\$	7.86					
2	Shading	\$	1.63					
3	Total New Customer Costs	\$	9.49					
	Internal (QGC) Costs:							
			Actual					
4	Total Internal Costs	\$	5,544,464					
5	Footage		518,455					
6	Avg \$/ft	\$	10.69					

Main Line Internal Costs

Questar Gas Company As of December 2014

Total Footage of Main Installed

1,194,774

	# Labor				
	Hours		Total	G	irand Total
Questar Labor & Associated Costs					
1540 Materials Management	3	\$	150		
1550 Supply Chain	1	\$	67		
1650 Engineering Support	52	\$	4,534		
1680 Project Control & ROW	948	\$	54,117		
1685 Surveying	1,609	\$	104,289		
1716 Engineering Records Management	194	\$	7,610		
1730 Property & ROW	820	\$	54,326		
5056 Operations Training	200	\$	13,325		
5059 Measurement & Control	51	\$	3,222		
5161 Operations Engineering & Gas Network	8,638	\$	498,612		
5164 System Planning & Analysis	151	\$	9,575		
5165 Post-Construction Mapping	1,801	\$	89,140		
5200 Northern Utah Region	20	\$	1,049		
5210 Ogden Operations	7,403	\$	479,993		
5275 Logan Operations	2,153	\$	159,484		
5300 Southern Utah Region	128	\$	15,400		
5322 Richfield Operations	820	\$	57,869		
5361 St George/Cedar City Operations	3,310	\$	225,194		
5375 Fillmore Operations	116	\$	7,348		
5390 Southern Pre-Construction Inspection	1,552	\$	107,067		
5400 Eastern Utah Region	511	\$	31,423		
5450 Price QGC Operations	434	\$	25,201		
5455 Vernal & Roosevelt Operations	750	\$	48,240		
5460 Moab/Monticello Operations	408	\$	30,341		
5510 Pre-Constructions	1,950	\$	124,309		
5520 Salt Lake Region	1,225		79,430		
5525 Bluffdale Center	1,241	\$	73,388		
5530 Inspection	8,057				
5560 Central Utah Region	9,333	\$	588,633		
5550 Heber Operations	3,015	\$	205,752		
5960 Evanston-QGC Operations	24	\$	1,234		
Employee Expenses		\$	5,881		
Questar Labor & Expenses Sub Total				\$	3,698,729
				•	, ,
Administrative Overhead				\$	814,504
Total Internal Cost \$				<u> </u>	4,513,233
Total Internal Cost =					.,,

Service Line Internal Costs

Questar Gas Company As of December 2014

Total Footage of Services Installed

518,455

		# Labor			
		Hours	 Total	Gr	and Total
Questar Lal	oor & Associated Costs				
1650	Engineering Support	51	\$ 4,464		
1680	Project Control & ROW	296	\$ 24,223		
1685	Surveying	280	\$ 16,344		
1730	Property & ROW	293	\$ 20,158		
1755	Trans Mapping & Integrity Support	0	\$ 6		
1755Q	Trans Mapping & Integrity Support	11	\$ 473		
5056	Operations Training	53	\$ 3,505		
5161	Operations Engineering & Gas Network	264	\$ 12,065		
5164	System Planning & Analysis	125	\$ 8,851		
5165	Post-Construction Mapping	2,215	\$ 91,306		
5165Q	Post-Construction Mapping	(18)	\$ (400)		
5200	Northern Utah Region	7	\$ 641		
5210	Ogden Operations	11,527	\$ 739,326		
5275	Logan Operations	4,091	\$ 295,410		
5300	Southern Utah Region	125	\$ 15,029		
5322	Richfield Operations	1,747	\$ 118,826		
5361	St George/Cedar City Operations	5,634	\$ 368,269		
5375	Fillmore Operations	415	\$ 28,523		
5390	Southern Pre-Construction Inspection	3,619	\$ 237,361		
5400	Eastern Utah Region	1,317	\$ 74,080		
5450	Price QGC Operations	564	\$ 34,064		
5455	Vernal & Roosevelt Operations	1,318	\$ 85,458		
5460	Moab/Monticello Operations	1,204	\$ 84,162		
5510	Pre-Constructions	5,303	\$ 342,331		
5520	Salt Lake Region	4,699	\$ 317,852		
5525	Bluffdale Center	3,282	\$ 193,345		
5530	Inspection	6,615	\$ 487,262		
5560	Central Utah Region	10,560	\$ 694,629		
5550	Heber Operations	6,789	\$ 443,592		
5910	Rock Springs Operations	61	\$ 3,374		
5960	Evanston-QGC Operations	295	\$ 19,562		
	Employee Expenses		\$ 5,015		
Questa	r Labor & Expenses Sub Total			\$	4,769,105
Administrat	tive Overhead		_	\$	775,358
Total Intern	nal Cost		-	\$	5,544,464
			=		

Cost Sharing Scenarios

Questar Gas Company

		-	(A) Rate Case (13-057-05)				(C) 2014 QGC pays for meter, bracket and tax		(D) QGC pays for , bracket and tax		
	Costs Paid by Typical New Customer										
1	Average Main Line	\$	751.30	\$	899.80	\$	899.80	\$	899.80		
2	Average Service Line		545.59		552.24	\$	505.26		505.26		
3	Residential Meter		183.69		168.05	\$	-		-		
4	Subtotal	\$	1,480.58	\$	1,620.09	\$	1,405.06	\$	1,405.06		
5	Tax		260.58		285.14	\$	-		-		
6	Total paid by new customer	\$	1,741.16	\$	1,905.23	\$	1,405.06	\$	1,405.06		
	Costs Paid by Existing Customers										
7	Average Main Line	\$	770.00	\$	415.52	\$	415.52	\$	415.52		
8	Average Service Line		458.00		481.24		528.22		528.22		
9	Residential Meter		171.72		146.11		314.16		314.16		
10	Subtotal	\$	1,399.72	\$	1,042.87	\$	1,257.90	\$	1,257.90		
11	Tax (based on customer contribution)								247.20		
									247.29		
12	Total paid by existing customers	\$	1,399.72	\$	1,042.87	\$	1,257.90	\$	1,505.19		
12	Total paid by existing customers Sharing New Customer	\$	1,399.72 55%	\$	1,042.87	\$	1,257.90	\$			